

	SMITH	JONES	BROWN	BLACK	WHITE
DIRECT HOURS	149.50	1,106.00	0.00	1,515.50	1,444.00
INDIRECT HOURS	2486.00	1257.00	2525.50	813.35	1029.50
TOTAL HOURS	2635.50	2363.00	2525.50	2328.85	2473.50

RATIO TO 2080 HOURS	126.71%	113.61%	121.42%	111.96%	118.92%
---------------------	---------	---------	---------	---------	---------

INDIRECT %	94.33%	53.20%	100.00%	34.92%	41.62%
------------	--------	--------	---------	--------	--------

BASE SALARY	\$175,000.00	\$125,000.00	\$80,890.06	\$69,920.94	\$70,080.08
-------------	--------------	--------------	-------------	-------------	-------------

BONUS	\$100,000.00	\$20,000.00	\$12,775.00	\$5,000.00	\$11,275.00
15% OF BASE ALLOWABLE	\$26,250.00	\$18,750.00	\$12,133.51	\$5,000.00	\$10,512.01
UNALLOWABLE	\$73,750.00	\$1,250.00	\$641.49	\$0.00	\$762.99

INDIRECT SALARY	\$165,077.50	\$66,500.00	\$80,890.06	\$24,416.39	\$29,167.33
ALLOWABLE BONUS (ABOVE)	\$26,250.00	\$18,750.00	\$12,133.51	\$5,000.00	\$10,512.01
Pension(Such as 401K)Co.Exp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

TOTAL INDIRECT	\$191,327.50	\$85,250.00	\$93,023.57	\$29,416.39	\$39,679.34
----------------	--------------	-------------	-------------	-------------	-------------

MAXIMUM ALLOWABLE: (\$140K X RATIO TO 2080 X INDIRECT %) (Max. \$140,000)	\$140,000.00	\$84,613.58	\$140,000.00	\$54,736.93	\$69,291.30
---	--------------	-------------	--------------	-------------	-------------

UNALLOWABLE:						Unallowable:
BONUS	\$73,750.00	\$1,250.00	\$641.49	\$0.00	\$762.99	\$76,404.48
OVER \$140,000	\$51,327.50	\$636.42	\$0.00	\$0.00	\$0.00	\$51,963.92
TOTAL UNALLOWABLE	\$125,077.50	\$1,886.42	\$641.49	\$0.00	\$762.99	\$128,368.40

DEFINED BENEFIT OR CONTRIBUTION PENSION PLAN:						
Contribution Rate per Plan	2.00%	2.00%	2.00%	2.00%	2.00%	
Contribution (ACTUAL)	\$5,500.00	\$2,900.00	\$1,873.30	\$1,498.42	\$1,627.10	
MAXIMUM ALLOWABLE: (\$140K Times Contribution Rate)	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	
UNALLOWABLE:	\$2,700.00	\$100.00	\$0.00	\$0.00	\$0.00	Unallowable: \$2,800.00